Scott. II-27—50,006—27-10-41.

Public Works (1942) Department.

1943 SERIES.

G.O. No. 2987

Dated 23-8-1943

[Despatch Abstract.]

Electricity - Hospet Electric licence - Accounts for 1940-41 -

Recorded with remarks.

P.W.I

Memo. no. 5611 G/41-2 dt 23-2-42.

Electricity - Hospet Electric licence -
Accounts for 1940-41

The Examiner of L.T. Accounts is requested to state whether the replies of the Hospet mul. cl. to the audit report on the above accounts have been received and if so, when they may be expected here with his further remarks.

Examiner of L.T. Accts

22/2 KS 23/2

23/2/42

L. F. Audit **DEPARTMENT.** 3

13 MAR 1942

Received ..... 19 . *Registered* ..... 1396 SD

Subject.

Electricity - Hospect Electric License accounts for 1940-41.

Ref: Govt. Memorandum No.5611-G/41-2 dated 23.2.1942.

ENCLOSURES.
No. .....
.....
Spare copies .....

L.F No. 9740

Station Fort St. George, *Dated the* 13. 3. 1942

From (Name) The Examiner of L.F.Accounts,
(Designation) Fort St.George.

To The Secretary to the Government of Madras,
Public Works Department.

Sir,

Replies to the Audit Report have not been received in spite of reminders.

I have the honour to be,
Sir,
Your most obedient servant,

R Raghavachari
9.3.42

Asst.Examiner of L.F.Accounts.

4

12/16/3

Memo no 5611 G/41-3 dt 14-3-42

Hospet Electric licence - Accounts for 1940-41 -

It has been reported that the replies of the municipal to the audit report on the above accounts have not been submitted to the Audit dept. in spite of repeated reminders. The Commissioner Hospet municipality is requested to submit the replies without any further delay and report the fact to the Govt. explaining the reasons for the delay.

Dpd 18/3 14/3 14/3 16/3/42

To

The Commr., Hospet mulky through CM-C

5

C.F. 30.

5

4

MUNICIPAL **DEPARTMENT.**

Received ..... 19 . *Registered* 19

Subject.

P.W.D. G. 23 MAR 1942 15 31 AS DEPT.

Audit Report - Electric Licence - Accounts - 1940-41- replies submitted.

P.W.D

L-AS

The replies of the mil. to together with the further remarks of the Exam - may be awaited till 10-4-42

D 23/3 kl 23/3

ENCLOSURES.

No. .....

nil

Spare copies .....

C. No. 5890/41-B1

Station Hospet, *Dated the* 20 -3- 1942.

From (Name) Sri.P.B.Dutt, M.A.,M.C.(Edin)A.M.I.E.E. (London)

(Designation) Commissioner delegate, Hospet Municipality, Hospet.

To The Secretary to the Government of Madras,

Public Works Department.

Through, Madras.

Sir, The Chairman,
Municipal Council,
Hospet.

Ref:-Government Memo.No.5611 B/41-3 dated 14-3-42.

I beg to report that the replies to the Audit report on Electric licence accounts 1941-42 were submitted to the Audit department on 5-3-42 in this office C.No.5890/41-B1 dated 5-3-42. The delay is very much regretted. Such delays will be guarded against in future.

Forwarded
M Subramanya
20.3.42.
Chairman, Municipal Council, Hospet

P B Dutt
Commissioner delegate 20/3/42

MK 20/3

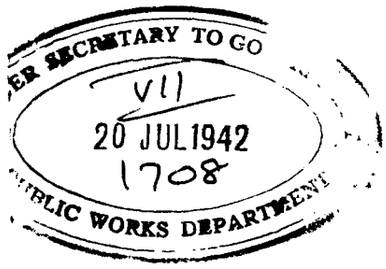
7 Examiner's Office. 5

Subject:-Audit Report - Electric Accounts - Nospet Municipal Council -1940-41 -replied to.

A2519

Forwarded to the Secretary to Government Public Works (Electricity) Department - with copies of the Commissioner's replies and Resolution of the Council.

L.7 2189
17.7.42



Para 4(d) of the Audit Report (Para 11 of the Audit 1939-40)

In his reply to para 11 of the Audit Report for 1939-40, the Commissioner stated on 8-4-41 that the Chief Electrical Inspector would be addressed. But without addressing him for over a year he suggests action by the Audit Department. He has not even explained how he watches if bazar lamps do not burn for more than five hours. Being a matter concerning Municipal revenue, the Commissioner may be instructed to consult the Chief Electrical Inspector and report the result to the Audit Department.

Paragraph 9(b) of the Audit Report:- The Chief Electrical Inspector in his letter L.A.70-10-41 dated 8-6-42 (copy enclosed) has instructed the Commissioner as to how the rates of depreciation should be worked out.

Paragraph 12 of the Audit Report:- The maintenance of such important records such as cash book, capital and revenue registers should not have been delayed pending the appointment of an additional Accounts

R.Raghavachari
9.7.42

[illegible] of
[illegible] Accounts.

PWD

P.12.Estdt. 5611 G/41 — 4 d. 21.7.42

Referred to the Chief Electrical Inspector to Govt. for remarks in continuation of endt. no 5611 G/41-1 dt. 22-12-41.

21/7/42

21.7.42

for Secy to Govt PWD

To the Ch. E. I. G

(Written in original & to be returned with reply)

AUDIT REPORT ON THE ACCOUNTS OF THE HOSPET MUNICIPAL ELECTRIC LICENCE FOR THE YEAR 1940-41.

Name of Auditor:- Sri V. Srinivasan, District Inspector of Local Fund Accoun

Time taken for audit:- 30th August to the 1st September 1941.

---x---

The office of Chairman was held by Sri M. Venkataswamy from the 1st April 1940 to the 31st March 1941 and that of the Commissioner by Sri N.G. Reddy from the 1st April 1940 to the 27th October 1940 and by Sri I. Raja Rao Naidu from the 28th October 1940 to the 31st March 1941.

2. The annual statement of accounts of the year are appended.

3. The more important irregularities are detailed below. Irregulari of a minor nature are detailed in the objection statement which should be treated as part of this report.

4. (a) Objections of more than two years old.

Two objections involving Rs.18-3-0 were pending settlement for over two years as detailed below.

1) Item 2 of Annual Objection statement 1938-39 Rs.18-3-0

2) Paragraph 7 of the audit report for 1938-39 Nil

These should be settled expeditiously and the action taken reported in the replies to the audit report.

(b) Paragraph 6 of the audit report for 1939-40.

The specific sanction of the council for the six estimates together with the terms of the repayment and the rate of interests was not pointed out.

(c) Paragraph 8 of the audit report for 1939-40.

--

ervice connections - council sanction not obtained.

--

The Chief Electrical Inspector to whom the question was referred has stated that the matter should be reffered to Govern ent for orders. Government was not addressed.

(d) Paragraph 11 of the audit report for 1939-40.

--

The result of the correspondence with the Chief Electrical Inspector in regard to the detection of the conditions of lighting under flat rate system may be reported.

5. Sanction of Government not obtained.

A sum of Rs.204/- was paid to the consulting Engineer and charged to Preliminary expenses - Capital - towards the fee for scrutiny of the estimate for Rs.45,000/- for extension of the power house and installation of an additional plant. The expenditure is not supported by the necessary sanction of Government - vide G.O.No.1285 L & M., dated the 27th March 1935.

6. Balance of stores on hand:-

The value of the stores on hand at the end of the year according to the stock book and verification statement amounted to Rs.4,192-12-4 while according to the 'suspense account', the balance was Rs.4,156-2-3. The difference of Rs.36-10-0 was not reconciled.

7. Audit fee due for 1940-41 - not credited.

A sum of Rs.183-2-5 being the audit fee due on the capital outlay, for the year 1940-41 was not credited to Government within the close of the year as laid down in G.O.No.2251 P.W., dated the 19th October 1938 as the Electric Scheme worked with a profit in the year.

8. Measurement books not maintained - checkmeasurement certificate not recorded - completion reports not furnished.

In regard to the "capital" works connected with the laying of Mains, Service connection works etc., executed during the year, no measurement books were maintained to record the length of the mains laid, nature of work turned out etc., and no checkmeasurement certificates were recorded. No completion reports were also submitted by the Electrical Engineer to the Council explaining the excess or savings in each case as compared with the estimates and in support of the "labour" and "materials" charged to the works. A sum of Rs.3,306-6-0 was spent on "mains" and Rs.1,732-10-2 was spent on other capital works during the year. Payments for works without being measured and checkmeasurement were irregular.

9. Preliminary expenses. - not wiped off - Rs.3,623-8-6.

(a) The entire amount of preliminary expenses incurred ever since the inception of the scheme continues to be included in the capital expenditure and shown as an asset in the balance sheet though under G.O.No.88, Public Wprks dated the 12th January 1940 the preliminary expenses should be wiped off by

charging a percentage of capital.

x(a)xThexentirexamountxofxpreliminaryxexpensesxshould

(b) Similarly no depreciation was charged to the original value of the plants machinery, buildings etc., with the result that their cost as shown in the balance sheet does not represent real value. The rate of depreciation for the several kinds of assets may be fixed with reference to their normal life, and the total amount of depreciation deducted from the value of the assets.

(c) A sum of Rs.36-5-0 is shown under capital assets being the cost of books purchased in previous years. Though according to the last paragraph 102 of G.O.No.2130, Public Works Department, dated the 2nd September 1941, the cost of works may be capitalised, their value should be reduced year after year after allowing for necessary depreciation as required in the Government Order quoted above.

10. Capital Expenditure - supervisionx charges - not debited.

A sum of Rs.5492-9-5 was spent under 'capital' account in laying new mains, service connections, etc. In respect of these capital works a suitable percentage of the Engineer's pay and allowances was not debited to the relevant sub-head in the capital account as required in Electrical Inspector's letter No.3248, dated the 23rd May 1940.

11. Consumer's deposit - not invested.

The security deposit of consumers' loged with the licencee amounted to Rs.3,730-4-0 at the end of the year out of which a sum of Rs.1,199-4-0 was invested in Fixed deposits. The balance of Rs.2,531/- was not invested to earn interest though according to clause (8) of the form of agreement attached to the booklet of conditions, the consumers are entitled to an xxx interest of 3% on the deposits irrespective of the fact whether any interest is earned by the licencee. Any loss consequent on the failure to invest would need to be made good.

12. Accounts and Registers not maintained.

In spite of the omission to maintain the undermentioned important account books having been pointed out in paragraph 10 of the audit report for 1938-39 and repeated in paragraph 10 of the audit report for 1939-40

no action was taken to maintain them during the year under report also. The omission was not explained.

(1) Cash book.

(2) Ledgers - capital and revenue

(3) Wages analysis book.

(4) Journal.

13. The general result of audit may be considered as fairly satisfactory.

14. The gross receipts and charges of the year as seen from the transactions booked in the General Fund Account of the Municipality were Rs.27, 406-14-9 and Rs.32,628-6-5 respectively.

15. Twenty items of objections involving a sum of Rs.251/- were pending settlement at the close of audit as shown below.

Year.	No. of items.	Amount.
1938-39	1	Rs.18--3--0
1939-40	5	nil
1940-41	14	232-13--0
Total	20	251--0--0

R. Raghavachari,

Assistant Examiner of Local Fund Accounts.

(True Copy)

SUPERINTENDENT,
Office of the Examiner of Local Fund Accounts, Fort St. George, Madras.

Replies to Audit report for the year 1940-41.

Paral to 3 - Noted.

Para 4 (a) (1):- The sum of Rs.18-3-0 has been recovered from Kurnool District Board. The credit may please be verified during next audit.

Para 4 (a) 2 Accounting staff seperation from Electrical Engineer's office.

It is not possible to transfer the accounting portion of work of the Electrical Department to Commissioner's office until and unless a seperate Electricity Accountant is appointed to work under the Commissioner. The final orders regarding the sanction of the post of an Accountant for the Electricity Department are pending with Inspector of Municipal Councils and Local Boards Madras.

Para 4(b) Specific sanction of the Council for the estimates.

The specific sanction of the Council for the estimates under reference has been since obtained in council resolution No.142 dated 5-7-41 . The terms of repayment of the loan and the rate of interest has been specified in council resolution No.1408 dated 27-3-40. The copies of the Council's resolution are submitted for your perusal.

Para 4 (c) Service connection council sanction:- The Government in their memorandum No.24305-1-A L.A., dated 12th January 1942 have been pleased to reply stating that the matter is engaging the attention of the Government. A copy of the above Government memorandum is submitted herewith for your perusal.

Para 4 (d) Supply of energy to bazar shops and small houses:-

The Electrical Engineer states that the conditions laid down by the Government in G.O.No.Ms.2153 dated 8th October 1938 must have been framed with the approval chief Electrical Inspector to Government Madras taking all aspects into considerations and that is not open for a local body to question the action of the Government . The Examiner of the Local Fund Accounts Madras is requested to take up the question himself with the Government and Chief Electrical Inspector and to cause the issue of necessary instructions in the matter .

Para 5 Preliminery expenses sanction of the Government not obtained.

The fee of Rs.204/ paid to Government for getting technical sanction for the estimate of Rs.40300/- at the rate of ½ % on the estimate has been sanctioned by the Government(vide Government endorsement No.40989-1-C, 22nd December item 10). The objection appears to indicate that sanction of the Government is required for debitting the amount to preliminery expenses. The Government will be addressed in the matter.

Para 6 Balance of stores on hand:- The reconciliation of the difference of Rs.36-10-1 between the suspense account and the value of stock statement will be done during the compilation of statutary accounts for 1941-42.

Para 7 Audit fee due for 1940-41 not credited.:- The sum of Rs. 153-2-3 being the audit fee for 1940-41 will be paid to Government shortly.

Para 8 Measurement book No.2 maintained- checkmeasurement not recorded - completion report not furnished.

The G.O.No.191 L & M 16th January 1936 which prescribes the accounts and registers for Electricity Department does not

state about the maintenance of measurement books, check-measurement certificates and the completion reports. The above things were not maintained because there was no specific order from the Government prescribing the same. The matter has also been explained by the Electrical Engineer,Hospet to the Examiner of Local Fund Accounts before the District Inspector of Local fund Accounts Bellary when he visited Hospet and he agreed to drop this objection. The proceedure will be observed from 1-4-42 as required by G.O.No.1264 L.A., dated 9th May 1941

Para 9 (a) Preliminary expenses not wiped off.:- The objection is noted.Steps,will be taken in future for wiping off the preliminary expenses in the manner indicated in the objection.

Para 9 (b) Depreciation on the Plant and Machinery. The objection is noted. The rate of depreciation to be allowed on each asset is not known. It is requested that definite instructions regarding the rate of depreciation to be allowed on each kind of asset and also the account to be charged for the depreciation when the concern is working at a loss may please be given for enabling the council to take necessary action.

Para 9 (c) Depreciation on account books purchased for a sum Rs. 36-5-0

The review from the Government on Electricity Accounts of this Municipality for the year 1939-40 viz G.O.No.2130 Public Works Department dated 22nd September 1941 was received after the compilation of statutary accounts for the year 1940-41. Therefore the instructions issued by the Government regarding the depreciation to be allowed on the cost of books could not be brought into effect during 1940-41. This will be done at the time of compiling the statutary accounts for the year 1941-42.

Para 10- Capital Expenditure supervision charges - Not debited

With regards service connection work on the consumers' portion, 15 % on the cost of materials plus labour is being charged to consumer for the supervision of Electrical Engineer the same percentage will here after be charged to capital work also; The commission is noted.

Para 11 Consumer's deposit not invested. As instructed in G.O. No.Ms. 2130 Public works Department dated 2nd September 1941, 5 % of the consumers security deposits have been invested in interest bearing securities.

Para 12 Accounts and registers not maintained. In view of the short handed staff for the Electricity Department, the registers be maintained only after the appointment of an accountant for Electricity Department.

Para 13, 14, and 15 . Noted.

Sd/-.Lakshmipathy
20-2-42
Commissioner.

(True copy) 9/8/42

Copy of the Council resolution No.636 dated 27-2-42.

Read:-Read audit report on the statutary accounts of Hospet Municipal Electric licances for the year 1940-41 and replies there on.
Resolution:-Approved.

Sd/-M.V.Swamy
Chairman.M.C.

(True copy)

Commissioner.

9/8/42

A.S.S.

Government of Madras.
Local Administration Department.
Memorandum No.24305-1-, L...., dated 12th January 1942.

Sub:- Electricity - Hospet Municipal Council - Service connections - Incurring of expenditure without Municipal Council's previous sanction audit objection.
Ref:- From the Commissioner, Hospet Municipality, C.No.3032/40-A1 dated 19th August 1941.

The Commissioner, Hospet Municipality is informed that the question of enabling executive authorities to incur expenditure in giving electric service connections without previously obtaining the sanction of Municipal Council is engaging the attention of the Government and that orders will issue in due course on the subject.

V. Narasimhachariar,
Assistant Secretary to Government.

Forwarded.
(By order)

x x x
Superintendent.

(True copy)

Commissioner.

10/8/42

Copy of the Council's resolution No.142 dated 5-7-1941.

Read:- Council resolution No.1207 dated 31st January 1940 sanctioning Rs.1010/- from consumers deposit amount for the extension of L.T. mains for providing street lights.

Read audit objection there on stating that the following works for which the amount was spent require specific sanction of the council.

Electric Engineer's note requesting to give specific sanction to the following works.

(1) For providing electric light just at the entrance of the lane from Edigakeri road running parallel to Palyakatta lane.

(2) for providing a street light near Jeevaratnam Moddaliar's house.

(3) Extension of L.T.mains from Maddi Gannekkeppa's lane from lectric post No.67

(4) Extension of mains to Bellary Durgamma Road.

(5) Extension of mains Kanchagarpet Road from ~~pnt~~ post No.215 lying to west of mosque.

Resolution :-Sanctioned.

(True copy)

Commissioner.

DT. INSPECTOR OF L.F. ACCOUNTS
12 SEP 1941
BELLARY

Accounts of the Hospet Municipal Electric Licence for the year ending 31-3-1941.

No. 1 Statement of loan authorised for the purposes of undertaking referred to above mentioned licence prior to the end of the year for which the accounts are made

Amount sanctioned and the nature of loan.	Amount Borrowed.	Amount repaid.	Amount sanctioned but not borrowed
I. Rs.1,10,000/-from the District Board Karnool sanctioned by Government in G.O.3328 L & M. dated 4-10-1932.	1,10,000/-	1,10,000/-	-Nil
II. Rs.1,00,000/- at 3½% from the Government of Madras G.O.No. L.S.3844 L.A. dated28-9-38 payable in 20 equal instalments of Rs.7036/- each.	1,00,000/-	Principle 3659-12-0 Interest 3376- 4-0	-Nil
III. Amount of loan from General Funds for capital purposes G.O.No.138 L.A., dated 10-1-1940.	4059-3-4	Principal 367-14-0 Interest 126-2-0	-Nil
IV. Loan from security deposit of consmers council resolution No.1207 dated 31-1-40.	1000/-		-Nil

Srinivasan
District Inspector of L.F. Accounts, Bellary.

Electrical Engineer.

Commi

NO II CAPITAL ACCOUNT FOR THE YEAR ENDING 31st MARCH 1941

	Expenditure up to the end of pregious year.	Expended during the Year.	Total Expenditure.
1- Preliminary expenses (to be specified)	3353- 4- 6	270- 4- 0.	3623- 8- 6
Fees for technical Sanction. 204-0-0 Advertisement charges. 66-4-0			
2. To lands including las charges incidental to acquisition.	1599- 7- 0	-	1599- 7- 0
3. To value of lands appropriated for Electrical purposes as per contra.	-	-	-
4. To Buildings.	15078- 6-11	-	15078- 6-11
5. To Plant.	36925- 3-11	-	36925- 3-11
6. To Mains	50031-12- 8	3306- 6- 6	54940- 8- 0
Less return of Meteriels.	1612- 5- 9	-10- 0-11	
7. To service connections Flat rate service connections charges	4293-15-11	727- 4- 4	5357- 8-10
Flat rate wiring.		264-11- 4	
Return of meteriels disconnected.		142- 2- 8	
		-75- 9- 5	
8. To Transformers.	-	-	-
9. To meters and fees for certify under act	2067-15- 1	542- 6- 6	2884- 3- 0
Differrace in value due to change of meters for testinf.		148-15- 8	
Meter testing Board Equipment.		124-13- 9	
10. To General Stores.			
Books.	36- 5- 0		
Furniture.	119- 7- 0		
Tools & plant.	1486- 8-11	51- 3- 0	1693- 7-11
11. To transfer to sinking fund of value of lands sold as per contra.	-	-	-
12. To amount applied to the reduction of principal of borrowed money from volue of (2) lands sold as per contra.	-	-	-
Total.	116609-12- 8	5492- 9- 5	122102- 6- 1

No II CAPITAL ACCOUNT CONTINUED

	B.F. 116609-12- 8	5492- 9- 5	122102- 6- 1
13. To special items to be specified.			
Total Expenditure.	116609-12- 8	5492- 9- 5	122102- 6- 1
To Balance.			437- 5
G R A N D T O T A L.			122539-11- 2

Note:-
The balance of Rs.437-5-1 represents stores unutilised at the close of the year. This is included in the balance sheet in the asset side under item (2) stores on hand.

District Inspector of Local Fund Accounts.

Electrical Engineer.

Commissioner.

P/R.

NO II CAPITAL ACCOUNT FOR THE YEAR ENDING 31st M ARCH 1941

Cr.

	Receipte up to the end of the previous Year.	Receipte during the Year	Total Receipts.
1. By amount raised by loans.	215069- 5- 4	-92529-10- 2	122539-11-2
2. By amount received as Government contribution	Nil	Nil	Nil
3. By value of lands belonging to authority appropriated, for Electrical purposes.	Nil	Nil	Nil
4. By value of surplus lands sold.	Nil	Nil	Nil
5. By other receipts to be specified.	Nil	Nil	Nil
6. By amount transfered from Net Revenue Account.	Nil	Nil	Nil
TOTAL.	215069- 5- 4.	-92529-10- 2	122539-11-2

Note:-

Repayment of loan to Karnool District Board wrounly credited to Capital Account during previous Years is since rectified by adjustment to regular head in Net Revenue Account.

District Inspector Of Local Fund Accounts

Electrical Engineer.

Commissioner.

P/R.

NO. III REVENUE ACCOUNT FOR THE YEAR ENDING 31st MARCH 1961

- Expenditure.		- Receipts.	
A. Generation			
1. To Fuel.	10213- 3- 2	(1) By balance from last account less bad debts.	Nil Nil
2. To oil waste water and engine room stores.	2120- 7- 0	(2) By sale of energy for lighting purposes.	11963-12-0. 11968-1
3. To proportion of salaries of Engineer's superintendents and officers.	1043- 0- 5	Flat rate direct credit into treasury	144- 2-0 } 1757-
4. To wages & gratuties.	1670- 1- 0	Flat Rate issue of bills.	1613- 4-0 }
5. To repairs & maintenance as Follows.		(3)By sale of energy for power purposes.	4487- 4-0 4487-
Buildings.	41- 3- 6	(4)By sale of energy under special contr.	Nil Nil
Plant	913-13- 2	(5)By public lampsehcergy charges	9544- 4-0 } 9991-12-
6. To special items to be specified painting of fuel oil drums with coal tar.	3- 7- 0	Maintenance & renewals.	447- 8-5 }
B. Distribution		(6)By renewal of meters and other apparatus on consumers premises.	1028- 5-0 } 1061- 8
1. To proportion of salaries of engineers superentden dent and officers.	1043- 0- 5	St.Lights.	33- 0-0 }
2. To wages & gratuties.	763-14- 4	(7)By rents receiveable.	Nil Nil
3. To repairs Maintenance of mains.	122- 2-10	(8) By service connections	466- 8-0 466- 8
4. To repairs & maintenance of transformers.	Nil	(9) By miscellaness recipts from fuse off calls.	53- 0-0 53- 0
5. To repairs maintenance & renewals of of meters switches cutouts and other apparatus on consumers premises.	8- 2- 3	(10) By other receipts cost of booklet of rates & conditions sold	0- 4-0 } 9-13 9-9 }
C.Public Lamps.		Audit Receipts	
1. To attendence & repairs.	167- 7- 9		
2. To renewals of Bulbs etc.,	280- 0-8		
C.F.	18389-15- 6		29795-12-5

28 44

NO. III REVENUE ACCOUNT CONTINUED.

	B.F. 18389-15- 6		B.F. 29795-12- 5
D. Rents Rates & Taxes			
To rents payable.	1-12- 0		
E. Management Expenses.			
1. To salaries Engineers department.	1390-11- 8		
Clerical Department.	626- 4- 0		
2. General Establishment.	310- 1- 0		
F. Law Charges.			
To law expenses	Nil		
G. Special Charges.			
To special items to be specified (seperate sheet attached)	269- 3- 8		
Service Connections.	398- 0- 9		
Total Expenditure.	21386- 0- 7		
Unpaid salaries of engineers and establishment for march 1941.			
Engineer. 250-0-0 | Staff. 292-8-0 |	542-8-0		
Audit fee for 1940-41. unpaid.	183-2-6		
Total.	22111-11- 0		
To Net Revenue Account.	7684- 1- 5		
Grand Total.	29795-12- 5		29795-12- 5

District Inspector of Local Fund Accounts.

Electrical Engineer 4/9/41

Commissioner 4/9/41

P/R.

Details for ₹.439-9-8. exhibited under G.Special Charge

(1) Money order commission.	5-14-6
(2) Books and forms.	125- 8-2
(3) Stationery.	40-15-0
(4) Section writers charges for writing up the energy bills for 1940-41.	11-12-0
(5) Annual inspection fee for the inspection made by Chief Electrical Inspector to Government of Madras.	46- 0-0
(6) T.A. for going to Madras for getting the sub-standard watt hour meter tested,	21- 6-0
(7) Advertisement charges.	18-12-0
T O T A L.	269- 3-8

Electrical Inspector.

Commissioner

4/9/41

NO. IV NET REVENUE ACCOUNT FOR THE YEAR ENDING 31st MARCH 1941.

Dr.			Cr	
1. To deficit from last account.		85131-13-0	(1) By balance from last account.	Nil
2. To interest on mortage debt occured due to date.	126-2-0		(2) By balance brought from revenue account No.III	7684- 1-5
	3376-4-0			
instalment	3502- 6-0			
3. To ~~interest~~ of principal of borrowed.	367-14-0		(3) Service connection of previous year account adjusted during the year by Gorernment & Municipalities.	134-13-0
	3659-12-0			
	4027-10-0			
4. To amount transfored to capital Account.		Nil	(4) By interest on money at deposit (consumer deposit invested.	36- 0-0
To amount transferred to sinking fund where such fund is authorised.		Nil	By capital account credit wrongly given to capital account for the loan received from Government for payment to Karnool District Board is now rectified by adjustment entry.	92529-10-2
To interest due on consumers deposit at the end of 31-3-41 (Unpaid)		320- 0-0	Excess stores found in stock over the suspense account balance as per verification certificate of Electrical Engineer.	36-10-1
5- Payment to reserve fund where such is authorised.		Nil		
6. To sum applied to local rate.		Nil		
7. To income tax paid.		Nil		
To audit fee for 1938-39.		170- 6-0		
By balance.		7268-15-8		
Total.		100421- 2-8	Total.	100421- 2-8

District Inspector of Local Fund Account.

Electrical Engineer.

Commissioner.

4/9/41

32 18

No.V Sinking Fund Account.

Dr.

No.VI. Reserve Fund Account.

- 41 -

Electrical Engineer. Commissioner

NO. VII GENERAL BALANCE SHEET FOR THE YEAR ENDING 31st M A R C H 1941

L I A B I L I T I E S.			A S S E S T S.		
1.To capital account amount received as per statement No II.		122539-11-2	(1)By capital account amount expended for works as per account NilI		122102- 6-
2.To sundry creditors interest due payment on consumers deposit.	320- 0-0		(2)By stores on hand.		4192-12-
salariesof establishment for March (due payment)	542- 8-0		(3)By sundry debtors for current supplied to the end of the Year.		1948- 1-
Fuel oil bill for 380 gallons not paid at the close of the year for non receipt of the bill from the Co.	176-13- 4		By Municipal general funds for public lighting energy charges & meter rent.		2748- 3-
Addit fee for 1940-41 (not paid)	183- 2- 5	1222- 7-9	(4)Byother debtors service connections to be recovered from consumers.		39-11-
			(5)By securities as held(cost price) Security deposit of consumers, invested.	1199-4-0	
			Cash.	2531-0-0	3730- 4-
3.To Net Revenue Account at Credit thereof.		7268-15-8	Service connection deposit of consumers pending adjustment.		237- 2-
4. To security deposit of consumers.		3730- 4-0	(6) Cash on hand		Nil
to service connection deposit pending adjustment.		237- 2-0			
T O T A L.		134998- 8- 7			134998- 8-7

V.Srinivasan
District Inspectors of
Local Fund Acchount.

Electrical Engineer.

Commissioner.

P/R.

STATEMENT OF ENERGY GENERATED SOLD etc., FOR THE YEAR ENDING 31st MARCH 1941.

(1) Total Energy generated in K.W.H.	1,26,611.
(2) Electric energy sold	
Public lamps.	35,202.5
(3) By special contracts temporary & common others.	37.1
(4) Consumers by Meter for lighting purposes.	37,088.485
(5) Consumers by meter for power purposes.	36,300.3
(6) Total.	1,08,616.385
(7) Kilowatt hours used on units.	illegible
(8) Kilowatt hours not accounted for.	illegible
(9) Kilowatt hours accounted for.	1,15,4[illegible]7.4[illegible]
(10) Electric connected for public lamps.	illegible
(11) Total Consumers connected.	illegible
(12) Total kilowatts connected.	171.[illegible]7
(13) Plant installed kilowatts.	illegible
(14) Maximum supply demanded in kilowatts.	illegible

Commissioner

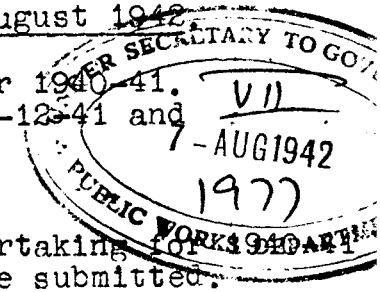
Electrical Engineer.

4/9/41

37 14

Office of the
Chief Electrical Inspector to Government,
Mettur Dam.

Endorsement No. A.70/40-41/777 dated 6th August 1942.



Sub: Hospet Electric licence - Accounts for 1940-41.
Ref: P.W.D. Endt. Nos.5611-G/41-1 dated 22-12-41 and
B No.5611-G/41-4 dated 21-7-42.

The accounts of the Hospet Electrical undertaking for 1940-41 have been scrutinised and the following remarks are submitted.

The accounts relate to the 6th year of operation.

The number of consumers, the units generated and sold at the end of the year under review are respectively 310, 1,26,611 units and 108618.385 units as against 254, 83,251 units and 65,921.5 units respectively at the end of 1939-40.

A net profit of Rs.7268-15-8 has been earned upto the end of 1940-41.

The working and progress may be considered satisfactory.

No.III. Revenue Account:---

The following items of receipt (on the Cr. side) can be shown clubbed under "By sale of energy for lighting purposes ..Rs.11963-12-0

(a) Flat rate direct credit into treasury } Rs.144--2--0

(b) Flat rate-issue of bills. Rs.1613--4--0

P.T.O.

General Balance Sheet:--

The licensee may be advised to take early steps for adjustment or realisation of the items pending on both sides of the General Balance sheet.

No.VIII. Statement of energy generated, sold etc

The 27.1 units exhibited in column (3) "By special contracts" are reported to have been sold for a temporary lighting load. Hence these units may be included under column 4 viz. " By consumers by meter for lighting purposes."

Audit report and the Municipal council's rejoinder:---

Paras 4(a)(i), 4(b), 5, 6, 7, 8, 9, 9(c), 10 and 11:- I agree with the remarks of the Examiner. But the licensee's replies may be accepted.

Para 9(b). Necessary advice has been given in this matter in this office No. A.70/40-41/651 dated 9-6-42.

Para 12. I agree with the remarks of the Examiner. The licensee may be advised to take very early action in the matter.

Para 4(d). The licensee may be advised to take up this matter separately with this office.

Chief Electrical Inspector
to Government.

To The Secretary to Government,
Public Works Department, Ootacamund,(with enclosure).

CNL/TSS/4.8.

Sect. 11-5 (a)

12/27/4

P.W. DEPARTMENT.

18

	Date.	Initials.
When received for Fair-copying.		
When copied ..	27/8	h
When examined ..		
When signed ..		
When despatched ..		

Elecy. Hospt Electric licence Accounts for 40-41 - Recorded with remarks

READ AGAIN G.O. No. ....., dated 19

" " " " ..... " 19

READ ALSO :—

From the Exec of I.F. Accts I.F, No. 2189, dated 17.7. 1942

" " Ch. Engr. I.G no. A70/40-41/777 " 5.8. 1942

" " ..... " ..... " 19

ORDER. No. 2987, dated 21.8.42~~40~~

Ms.

Recorded

2 no. III Revenue Account

The following items of receipt (on the cr. side) can be shown clubbed under "By sale of energy for lighting purposes .... Rs 11963-12-0.

(a) Flat rate direct credit into treasury Rs 144-2-0

(b) Flat rate - issue of bills Rs 1613-4-0.

3 General Balance sheet The licensee is advised to take early steps for adjustment or realisation of the items pending on both sides of the Genl Balance sheet.

4 no. VIII Statement of energy generated, sold etc

The 27.1 units exhibited in item (3) "By special contracts tempy connection" are reported to have

A

been sold for a temporary lighting load. Hence these units may be included under item (b) viz "By consumers by meter for lighting purposes"

5. Audit report and the Ad C's reply.

Para 4 (d) The licensee is advised to take up the matter separately with the Ch. E.I.S.

Para 12 The licensee is advised to take very early action to maintain the accounts & registers

les
11/8/42

CS
12/8/42

To
The Commr. Hospet Mkty
Thro' The C.M.C
" Ch. E.I.S (2 copies)
" Estt of L.F. Accts.

Note

The draft is in accordance with the recommendation of the Ch. E.I.S. L.A.D may see before issue

les
11/8/42

CS
12/8/42

LAD

Pwds. 5611 – 59/41
12.8.42

LAD
A

The case may be perused & returned to the P.W.D

LAD No. 22703 - 1A
16.8.42

13.8.42

CS
13/8/42

CS
13/8/42 P.W.D

Issue
CS
18/8/42

DIRECTOR OF CIVIL SUPPLY ADMINISTRATION DEPT.
12 AUG 1942
SECRETARIAT, MADRAS

UNDER SECRETARY TO GOVT.
VII
18 AUG 1942
2124
PUBLIC WORKS DEPARTMENT